

PROCEEDINGS OF THE COMMISSIONER OF COMMERCIAL TAXES

THIRUVANANTHAPURAM

Present: Sri.V.Somasundaran.IAS

Sub:- KVAT Act2003- Clarification sought for U/s. 94-
rate of tax of Digital Still Image Video Camera-
Orders issued- reg:

Read:- 1. Application put in By M/s. Canon India Lt
Dt. 30.05.05

2. Posting Notice No.VC1.33094/05 Dt.27.07.05

ORDER No. C3.33094/ 05/ CT Dt. 13.10.05

M/s. Canon India Ltd, have applied for clarification under the KVAT Act 2003 regarding the rate of tax applicable to Digital Still Image Video Camera. The applicant was heard. The applicant contends that Digital Still Image Video Camera is an IT Product falling under HSN Code 8525 and therefore is taxable @ 4 %.

In the IT Product list under entry 69 Sl. No. 6, specifies Transmission apparatus other than apparatus for Radio or T.V coming under HSN Code 8525. But the classification of IT Products does not include the item Digital Still Image Video Camera. Under the provisions of the VAT Act, goods which do not come under any of the schedules will be taxable @ 12.5 %. Since Digital Still Image Video Camera does not come under any of the entries in the schedules, hence the item is taxable @ 12.5 %.

The issue raised by the applicant is clarified as above.

Commissioner